

Panaji, 16th March, 1978 (Phalguna 25, 1899)

SERIES I No. 50

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Local Administration and Welfare Department

ORDER

5-11/71-FCS-CS/Vol. II

In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955) read with notification of the Government of India in the Ministry of Agriculture (Department of Food) No. G. S. R. 316(E) dated 20th June 1972 and with the prior concurrence of the Central Government the Lt. Governor of Goa, Daman and Diu hereby makes the following order further to amend the Goa, Daman and Diu Sugar Dealers Licensing Order, 1963, namely:—

1. (1) This Order may be called the Goa, Daman and Diu Sugar Dealers Licensing (Seventh Amendment) Order, 1978.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. For sub-clause (4) of clause 3 of the Goa, Daman and Diu Sugar Dealers' Licensing Order, 1963, the following shall be substituted, namely:—

"(4) No sugar Dealer shall hold stock of sugar exceeding 250 quintals at a time".

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

E. N. Rodrigues, Under Secretary (Revenue).

Panaji, 8th March, 1978.

Law Department (Legal Advice)

Notification

LD/776/78

The following Central Act namely: The Salaries and Allowances of Ministers (Amendment) Act, 1977 (Act No. 37 of 1977) which was recently passed by

the Parliament and assented to by the President of India on 9-12-77 and published in the Gazette of India, Part II, Section I dated 9-12-77 is hereby republished for general information of the public.

B. S. Subbanna, Under Secretary (Law).

Panaji, 13th February, 1978.

The Salaries and Allowances of Ministers (Amendment) Act, 1977

AN
ACT

further to amend the Salaries and Allowances of Ministers Act, 1952.

Be it enacted by Parliament in the Twenty-eighth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Salaries and Allowances of Ministers (Amendment) Act, 1977.

2. *Substitution of new section for section 11.*—For section 11 of the Salaries and Allowances of Ministers Act, 1952 58 of 1952. (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

"11. *Power to make rules.*—(1) The Central Government may make rules to carry out the purposes of this Act.

(2) Every rule made under this Act after the commencement of the Salaries and Allowances of Ministers (Amendment) Act, 1977 shall be laid before each House of Parliament and no such rule shall come into force until it has been approved, whether with or without modifications, by each House of Parliament and published by the Central Government in the Official Gazette."

3. *Validation.*—Notwithstanding anything contained in section 11 of the principal Act, as it stood immediately before the commencement of this Act, no rule made, or purporting to have been made, by the Central Government under that section with retrospective effect and no action taken or thing done in accordance with the rule so made, at any time before the commencement of this Act, shall be

deemed to be invalid or ever to have been invalid by reason only of the fact that the Central Government had no power to make such rule retrospectively under that section.

Notification

LD/835/78

The following Notification received from the Government of India, Ministry of Finance New Delhi is hereby republished for general information of the public.

B. S. Subbanna, Under Secretary (Law).

Panaji, 16th February, 1978.

MINISTRY OF FINANCE

(Department of Revenue)

Notification

New Delhi, the 17th December 1977

G. S. R. 762 (E). — In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956) the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration & Turnover) Rules, 1957, namely: —

(1) These Rules may be called the Central Sales Tax (Registration & Turnover) (Amendment) Rules, 1977.

(2) In the Central Sales Tax (Registration & Turnover) Rules, 1957 (hereinafter referred to as the said Rules), in rule 12, after sub-rule (9) the following sub-rule shall be inserted, namely: —

“(10) (a) A dealer may in support of his claim that he is not liable to pay tax under this Act in respect of any sale of goods on the ground that the sale of such goods is a sale in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5, furnish to the prescribed authority a certificate in Form ‘H’ duly filled and signed by the exporter alongwith the evidence of export of such goods.

(b) The provisions of the rules framed by the respective State Governments under sub-sections (3), (4) and (5) of section 13 relating to the authority from whom and the conditions subject to which any form of certificate in Form ‘H’ may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained and the manner in which any such forms may be used and any such certificate may be furnished in so far as they apply to declaration in Form ‘C’ prescribed under these rules shall *mutatis mutandis* apply to certificate in Form ‘H.’ ”.

(3) After Form ‘G’ appended to the said Rules, the following Form shall be inserted, namely: —

Counterfoil

The Central Sales Tax (Registration & Turnover) Rules, 1957

“FORM H”

Certificate of export

[See rule 12(10)]

Sl. No.

Name of issuing State

Office of issue

Date of issue

Seal of the
issuing authority

Name and complete address of the exporter

Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.

To

...

...

(Name and complete address of the seller)

Sales tax registration number of the seller (a) under the relevant State sales tax law ...
(b) under the Central Sales Tax Act, 1956 ...

Certificate I — Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ... dated ... purchased from you as per bill/cash memo/challan No. ... dated ... for Rs. ... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. ... dated ... for or in relation to such export.

Certificate II — It is further certified that non liability to tax under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non liability has been issued to any other person in India in respect of those goods.

Certificate III — It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I/we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

THE SCHEDULE

A — Particulars of goods

- (1) Description of goods
- (2) Quantity of goods

B — Details regarding export

- (3) Name of airport, seaport or land customs station through which the goods have been exported.
- (4) Name of the airlines /ship/railway/ goods vehicle or other means of transport through which the export has taken place
- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed)

- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date ...

Name of the person signing the ... certificate

Status of the person signing the ... certificate in relation to the exporter.

Note — To be retained by the exporter.

Duplicate**The Central Sales Tax (Registration & Turnover) Rules, 1957****"FORM H"****Certificate of export**

[See rule 12(10)]

Sl. No.

Name of issuing State

Office of issue

Date of issue

Seal of the
issuing authority

Name and complete address of the exporter

Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.

To

...

...

(Name and complete address of the seller)

Sales tax registration number (a) under the relevant State sales tax law ...

(b) under the Central Sales Tax Act, 1956 ...

Certificate I—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ... dated ... purchased from you as per bill/cash memo/challan No. ... dated ... for Rs. ... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. ... dated ... for or in relation to such export.

Certificate II—It is further certified that non liability to tax under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non liability has been issued to any other person in India in respect of those goods.

Certificate III—It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I/we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period of one month from the date of reimport of the said goods into India.

THE SCHEDULE**A — Particulars of goods**

(1) Description of goods

(2) Quantity of goods

B — Details regarding export

(3) Name of airport, seaport or land customs station through which the goods have been exported.

- (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place

- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed)

- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date ...

Name of the person signing the ... certificate

Status of the person signing the ... certificate in relation to the exporter.

Note. — To be retained by the dealer selling goods to the exporter.

Original**The Central Sales Tax (Registration & Turnover) Rules, 1957****"FORM H"****Certificate of export**

[See rule 12(10)]

Sl. No.

Name of issuing State

Office of issue

Date of issue

Seal of the
issuing authority

Name and complete address of the exporter

Registration No. of the exporter under the Central Sales Tax Act, 1956, if any.

To

...

...

(Name and complete address of the seller)

Sales tax registration number (a) under the relevant State sales tax law ...

(b) under the Central Sales Tax Act, 1956 ...

Certificate I—Certified that the goods (the particulars whereof have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. ... dated ... purchase from you as per bill/cash memo/challan No. ... dated ... for Rs. ... have been sold by me/us, in the course of export out of the territory of India, as per details given in items (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with, the agreement or order No. ... dated ... for or in relation to such export.

Certificate II—It is further certified that non liability to tax under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non liability has been issued to any other person in India in respect of those goods.

Certificate III — It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export, I/we undertake to inform the sales tax authority of the person to whom this certificate has been supplied, about the fact of such reimport within a period on one month from the date of reimport of the said goods into India.

THE SCHEDULE

A.—Particulars of goods

- (1) Description of goods
- (2) Quantity of goods

B.—Details regarding export

- (3) Name of airport, seaport or land customs station through which the goods have been exported.
- (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which the export has taken place
- (5) Number and date of air consignment note/bill of lading/railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt/goods vehicle record/postal receipt/other document to be enclosed)
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above

Verification

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date ...

Name of the person signing the ...
certificate

Status of the person signing the ...
certificate in relation to the
exporter.

Note. — To be furnished to the prescribed authority in accordance with the rules made by the State Government under section 13.

(No. F. 28/43/77-ST)

S. D. RAMASWAMY

Under Secretary

Government Press

Notice

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